



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

21 Hill 0563 Davey Elementary

0424 Davey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	74,363.44	71,222.55	0.00	3,140.89	0.00	0.00
21XX Support Services - Students	560.34	560.34	0.00	0.00	0.00	0.00
22XX Educational Media Services	1,026.66	1,026.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,331.99	6,331.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,701.14	0.00	23,643.14	58.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,728.08	13,728.08	0.00	9,000.00	0.00	0.00
27XX Student Transportation Services	22,851.55	22,851.55	0.00	0.00	0.00	0.00
31XX Food Services	124.89	124.89	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,344.94	0.00	0.00	1,344.94	0.00	0.00
Totals	153,033.03	115,846.06	23,643.14	13,543.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	153,033.03					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0424 Davey Elem	Indirect/Direct	23,643.14 / 115,846.06	20.41%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0424 Davey Elem	0.1028	0.0964	0.0979	0.1110	20.41%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0424 Davey Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0424 Davey Elem	0.1028	0.0964	0.0979	0.1110	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0424 Davey Elem				11.63%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0563 Davey Elementary		11.63%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

21 Hill 0564 Box Elder Public Schools

0425 Box Elder Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,712,046.13	2,712,046.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	600.00	600.00	0.00	0.00	0.00	0.00
222X Educational Media Services	36,736.12	36,736.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	92,272.12	92,272.12	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	283,710.94	283,710.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	58,636.41	0.00	58,636.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	374,462.56	374,462.56	0.00	0.00	0.00	0.00
27XX Student Transportation Services	178,869.17	178,869.17	0.00	0.00	0.00	0.00
31XX Food Services	422,954.84	422,954.84	0.00	0.00	0.00	0.00
33XX Community Services	244,540.56	244,540.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	881.20	881.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	44,617.87	44,617.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,270.00	0.00	0.00	6,270.00	0.00	0.00
Totals	4,456,597.92	4,391,691.51	58,636.41	6,270.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,456,597.92					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

21 Hill 0564 Box Elder Public Schools

0426 Box Elder H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	600,072.11	600,072.11	0.00	0.00	0.00	0.00
222X Educational Media Services	35,097.15	35,097.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,701.85	83,701.85	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,556.25	104,556.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,104.83	0.00	45,104.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	403,230.16	403,230.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	165,448.57	165,448.57	0.00	0.00	0.00	0.00
31XX Food Services	18,205.42	18,205.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,055.37	3,055.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	48,211.63	48,211.63	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,980.00	0.00	0.00	1,980.00	0.00	0.00
9999 Undistributed	31,272.06	31,272.06	0.00	0.00	0.00	0.00
Totals	1,539,935.40	1,492,850.57	45,104.83	1,980.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,539,935.40					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0425 Box Elder Elem	Indirect/Direct	58,636.41 / 4,391,691.51	1.34%		
	LE 0426 Box Elder H S	Indirect/Direct	45,104.83 / 1,492,850.57	3.02%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0425 Box Elder Elem	0.0164	0.0140	0.0145	0.0147	1.34%
	0426 Box Elder H S	0.0164	0.0140	0.0145	0.0147	3.02%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0425 Box Elder Elem	0.0164	0.0140	0.0000	0.0147	
	0426 Box Elder H S	0.0164	0.0140	0.0000	0.0147	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0425 Box Elder Elem	0.0164	0.0140	0.0145	0.0147	
	0426 Box Elder H S	0.0164	0.0140	0.0145	0.0147	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0425 Box Elder Elem	1.39%	
	0426 Box Elder H S	1.71%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0564 Box Elder Public Schools	1.55%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

21 Hill 0565 Havre Public Schools

0427 Havre Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,856,660.51	5,856,660.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,818,687.07	2,818,687.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	499,969.64	479,254.54	0.00	20,715.10	0.00	0.00
222X Educational Media Services	431,715.72	431,715.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	339,204.69	339,204.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	839,557.84	839,557.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	524,654.60	17,035.62	409,056.79	98,562.19	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,221,529.10	1,106,343.07	0.00	115,186.03	0.00	0.00
27XX Student Transportation Services	593,139.12	446,731.12	0.00	146,408.00	0.00	0.00
31XX Food Services	1,153,027.27	1,153,027.27	0.00	0.00	0.00	0.00
33XX Community Services	1,338.00	1,338.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,974.53	13,974.53	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	87,355.07	87,355.07	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,580,577.37	0.00	0.00	1,580,577.37	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	177,906.00	40,406.00	0.00	137,500.00	0.00	0.00
9999 Undistributed	12,640.68	12,640.68	0.00	0.00	0.00	0.00
Totals	16,151,937.21	13,643,931.73	409,056.79	2,098,948.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	16,151,937.21					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

21 Hill 0565 Havre Public Schools

0428 Havre H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,639,036.75	2,639,036.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	394,976.71	394,976.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	178,944.72	149,439.47	0.00	29,505.25	0.00	0.00
222X Educational Media Services	138,502.89	138,502.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	155,609.52	155,609.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	368,905.33	368,905.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	293,445.37	8,517.84	133,012.68	151,914.85	0.00	0.00
26XX Operation and Maintenance of Plant Services	847,573.22	799,568.03	0.00	48,005.19	0.00	0.00
27XX Student Transportation Services	653,371.62	507,419.62	0.00	145,952.00	0.00	0.00
32XX Enterprise Services	755.30	755.30	0.00	0.00	0.00	0.00
33XX Community Services	18,199.22	18,199.22	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	184,143.50	184,143.50	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	187,838.96	187,838.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,003.01	0.00	0.00	12,003.01	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	778.00	778.00	0.00	0.00	0.00	0.00
Totals	6,074,084.12	5,553,691.14	133,012.68	387,380.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,074,084.12					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A			2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0427 Havre Elem	Indirect/Direct 409,056.79 / 13,643,931.73	3.00%		
	LE 0428 Havre H S	Indirect/Direct 133,012.68 / 5,553,691.14	2.40%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0427 Havre Elem	0.0338	0.0309	0.0305	0.0301	3.00%
	0428 Havre H S	0.0338	0.0309	0.0305	0.0301	2.40%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0427 Havre Elem	0.0338	0.0309	0.0305	0.0301	
	0428 Havre H S	0.0338	0.0309	0.0305	0.0301	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0427 Havre Elem	0.0338	0.0309	0.0305	0.0301	
	0428 Havre H S	0.0338	0.0309	0.0305	0.0301	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0427 Havre Elem	2.95%	
	0428 Havre H S	2.84%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0565 Havre Public Schools	2.90%	

Your Preliminary Rate by School System (SS) is:

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

21 Hill 0577 Cottonwood Elementary

0445 Cottonwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	179,350.30	179,350.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,833.74	1,833.74	0.00	0.00	0.00	0.00
222X Educational Media Services	1,289.91	1,289.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,294.69	4,294.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,235.07	6,235.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,775.69	2,579.76	16,195.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,225.98	25,225.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	38,248.50	38,248.50	0.00	0.00	0.00	0.00
31XX Food Services	160.00	160.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	748.69	0.00	0.00	748.69	0.00	0.00
Totals	276,162.57	259,217.95	16,195.93	748.69	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	276,162.57					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0445 Cottonwood Elem	Indirect/Direct	16,195.93 / 259,217.95	6.25%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0445 Cottonwood Elem	0.0530	0.0527	0.0474	0.0478	6.25%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0445 Cottonwood Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0445 Cottonwood Elem	0.0530	0.0527	0.0474	0.0478	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0445 Cottonwood Elem			5.00%	

Line F Average of LE's contained under one School System Code (SS)				<u>2017</u>	<u>SS Reclaasified Rate</u>
0577 Cottonwood Elementary				5.00%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

21 Hill 1043 Rocky Boy Public Schools

1207 Rocky Boy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,288,855.35	4,288,855.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	630,473.55	630,473.55	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	126,920.62	126,920.62	0.00	0.00	0.00	0.00
222X Educational Media Services	285,956.28	285,956.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	386,176.38	386,176.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	387,139.89	387,139.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	345,852.64	0.00	345,852.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	816,037.20	816,037.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	585,877.41	585,877.41	0.00	0.00	0.00	0.00
31XX Food Services	842,664.65	842,664.65	0.00	0.00	0.00	0.00
32XX Enterprise Services	34,086.14	34,086.14	0.00	0.00	0.00	0.00
33XX Community Services	3,718.71	3,718.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,336.81	18,336.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,846.15	53,846.15	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	90,952.79	0.00	0.00	90,952.79	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	138,971.30	124,938.30	0.00	14,033.00	0.00	0.00
Totals	9,035,865.87	8,585,027.44	345,852.64	104,985.79	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	9,035,865.87					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

21 Hill 1043 Rocky Boy Public Schools

1229 Rocky Boy H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	943,669.61	943,669.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	103,686.75	103,686.75	0.00	0.00	0.00	0.00
22XX Educational Media Services	88,577.95	88,577.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	74,377.23	74,377.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	106,789.36	106,789.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,320.92	0.00	74,320.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	356,075.87	356,075.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	127,767.94	127,767.94	0.00	0.00	0.00	0.00
31XX Food Services	42,911.28	42,911.28	0.00	0.00	0.00	0.00
33XX Community Services	1,110.28	1,110.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	36,612.45	36,612.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	140,831.02	140,831.02	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	16,729.00	0.00	0.00	16,729.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,537.83	0.00	0.00	4,537.83	0.00	0.00
9999 Undistributed	11,805.78	11,805.78	0.00	0.00	0.00	0.00
Totals	2,129,803.27	2,034,215.52	74,320.92	21,266.83	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,129,803.27					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 1207 Rocky Boy Elem	Indirect/Direct	345,852.64 / 8,585,027.44	4.03%		
	LE 1229 Rocky Boy H S	Indirect/Direct	74,320.92 / 2,034,215.52	3.65%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1207 Rocky Boy Elem	0.0825	0.0751	0.0769	0.0833	4.03%
	1229 Rocky Boy H S	0.0825	0.0751	0.0769	0.0833	3.65%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1207 Rocky Boy Elem	0.0931	0.0911	0.0914	0.0833	
	1229 Rocky Boy H S	0.0931	0.0911	0.0914	0.0833	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1207 Rocky Boy Elem	0.0931	0.0911	0.0914	0.0833	
	1229 Rocky Boy H S	0.0931	0.0911	0.0914	0.0833	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	1207 Rocky Boy Elem	7.58%	
	1229 Rocky Boy H S	7.51%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
1043 Rocky Boy Public Schools	Your Preliminary Rate by School System (SS) is:	7.55%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

21 Hill 1049 Gildford Colony Elem

1217 Gildford Colony Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	119,464.40	98,794.09	0.00	20,670.31	0.00	0.00
222X Educational Media Services	1,098.98	1,098.98	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,688.78	0.00	14,688.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,913.30	12,913.30	0.00	0.00	0.00	0.00
31XX Food Services	31,076.72	31,076.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,053.96	6,053.96	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	877.72	0.00	0.00	877.72	0.00	0.00
Totals	186,173.86	149,937.05	14,688.78	21,548.03	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	186,173.86					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1217 Gildford Colony Elem	Indirect/Direct	14,688.78 / 149,937.05		9.80%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1217 Gildford Colony Elem	0.0650	0.0682	0.0701	0.0678	9.80%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1217 Gildford Colony Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1217 Gildford Colony Elem	0.0650	0.0682	0.0701	0.0678	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	1217 Gildford Colony Elem			7.01%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
1049 Gildford Colony Elem		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

7.01%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

21 Hill 1071 North Star Public Schools

1233 North Star Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	661,358.44	661,358.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	118,674.50	118,674.50	0.00	0.00	0.00	0.00
22XX Educational Media Services	27,291.56	27,291.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	91,508.76	91,508.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,099.29	22,099.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,287.36	11,373.95	18,913.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	177,021.20	177,021.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	106,085.25	106,085.25	0.00	0.00	0.00	0.00
31XX Food Services	123,156.73	123,156.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,014.07	6,014.07	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,874.42	0.00	0.00	8,874.42	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,976.21	0.00	0.00	1,976.21	0.00	0.00
Totals	1,374,347.79	1,344,583.75	18,913.41	10,850.63	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,374,347.79					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

21 Hill 1071 North Star Public Schools

1234 North Star HS

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	458,616.62	458,616.62	0.00	0.00	0.00	0.00
222X Educational Media Services	27,692.20	27,692.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	100,294.91	100,294.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,825.31	53,825.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,080.42	11,374.73	18,705.69	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	217,468.31	217,468.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	125,347.87	125,347.87	0.00	0.00	0.00	0.00
31XX Food Services	62,537.91	62,537.91	0.00	0.00	0.00	0.00
32XX Enterprise Services	4,239.83	4,239.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,877.18	19,877.18	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	61,058.53	61,058.53	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,874.42	0.00	0.00	8,874.42	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	38,488.10	0.00	0.00	38,488.10	0.00	0.00
Totals	1,208,401.61	1,142,333.40	18,705.69	47,362.52	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,208,401.61					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1233 North Star Elem	Indirect/Direct	18,913.41 / 1,344,583.75	1.41%		
	LE 1234 North Star HS	Indirect/Direct	18,705.69 / 1,142,333.40	1.64%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1233 North Star Elem	0.0138	0.0139	0.0139	0.0136	1.41%
	1234 North Star HS	0.0138	0.0139	0.0139	0.0136	1.64%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1233 North Star Elem	0.0000	0.0000	0.0000	0.0000	
	1234 North Star HS	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	1233 North Star Elem	0.0138	0.0139	0.0139	0.0136	
	1234 North Star HS	0.0138	0.0139	0.0139	0.0136	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	1233 North Star Elem			1.32%	
	1234 North Star HS			1.36%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
1071 North Star Public Schools	Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS	1.34%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

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